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# Annual Report of the Municipal Officers of the Town of Stow For the Year Ending December 31st 1946

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*Annual  
Report*

**STOW**

**1946**

**Ex Libris**

David A. Crouse  
Bangor, Maine

# **Annual Report**

of the

## **Municipal Officers**

of the

# **TOWN OF STOW**

for the

## **Year Ending December 31st**

# **1946**

# **Officers**

## **SELECTMEN**

H. S. EMERSON

W. A. SAMPSON

M. M. EASTMAN

## **TREASURER RUTH BRYANT**

## **CLERK H. S. EMERSON**

## **ROAD COMMISSIONER HILTON McALLISTER**

## **TAX COLLECTOR IRVING BRYANT**

## **SUPERINTENDENT OF SCHOOLS CHARLES A. SNOW**

## **SCHOOL COMMITTEE**

MAURICE EASTMAN

ERVILLE FERNALD

IRVING BRYANT

## **CONSTABLE IRVING BRYANT**

## **HEALTH OFFICER IRVING BRYANT**

## **SEALER OF WEIGHTS AND MEASURERS D. C. TOWLE**

## **AUDITOR STATE DEPARTMENT OF AUDIT**

## **Warrant for Town Meeting**

To Irving Bryant, Constable of the Town of Stow, County of Oxford, Greeting:

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said Town of Stow, qualified by law to vote in town affairs, to meet at the Town House in said town on Monday, the third day of March, A. D. 1947, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To choose a town clerk for the ensuing year.

Article 3. To allow accounts.

Article 4. To choose selectmen, assessors and overseer of the poor for the ensuing year.

Article 5. To choose a school committee for three years.

Article 6. To choose a town treasurer for the ensuing year.

Article 7. To choose a road commissioner for the ensuing year.

Article 8. To choose all other town officers for the ensuing year.

Article 9. To see what sum of money the town will vote to grant and raise for common schools for the ensuing year.

Article 10. To see what sum of money the town will vote to grant and raise for repair of roads and bridges for the ensuing year.

Article 11. To see what sum of money the town will vote to grant and raise for support of poor for the ensuing year.

Art. 12. To see what sum of money the town will vote to grant and raise for town officers bills for the ensuing year.

Article 13. To see what sum of money the town will vote to grant and raise for school books, apparatus and appliances for the ensuing year.

Article 14. To see what sums of money the town will raise and appropriate for State Aid road construction (in addition to the amounts raised for the care of ways, highways and bridges) under the provisions of Sec. 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Sec. 3, Chapter 29, Public Laws 1937.

Article 15. To see if the town will vote to raise money and what sum, for maintenance of State Aid Highways during the ensuing year, within the limits of the town, under the provisions of Section 18, Chapter 25 of the Revised Statutes of 1916.

Article 16. To see what sum of money the town will vote to grant and raise to pay snow bills.

Article 17. To see what sum of money the town will vote to grant and raise for repair of schoolhouses for the ensuing year.

Article 18. To see what sum of money the town will vote to grant and raise for high school purposes for the ensuing year.

Article 19. To see if the town will raise money for maintenance of third class road, such sum cannot be less than \$136.00 as per state requirements.

Article 20. To see what sum of money the town will vote to grant and raise for cutting bushes on third class roads within limits of the town.

Article 21. To see if the town will vote to grant and raise \$60.00 for electric lights.

Article 22. To see if the town will raise and appropriate \$10.00 for public health work in Stow, said sum to be expended by the Bureau of Health, State Department of Health and Welfare, in cooperation with local authorities.

Article 23. To see what disposal the town will vote to make of any money received of the Federal Reserve during the present fiscal year, such money must be used for roads or schools to comply with the law.

Article 24. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying the indebtedness of the town, such notes to be paid during the current municipal year by taxes.

Article 25. To see if the town will vote to give a two per cent discount on taxes paid before July 1, 1947.

Article 26. To see if the town will vote for one half of all orders drawn after June 1, 1947, to be turned in on taxes until paid.

Article 27. To see if the town will vote to authorize the selectmen to dispose of any property acquired through tax deeds or liens.

Article 28. To see whether or not the town will vote to raise and appropriate the sum of (\$25.00) twenty-five dollars to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Article 29. To see if the town will vote to raise money and how much for the care of the Stow Corner cemetery and the Emerson cemetery.

Article 30. To transact any other business that may legally come before said meeting.

The selectmen give notice that they will be in session at the Town House on Monday, the third day of March, 1947 at nine o'clock in the forenoon, to revise the list of voters.

Given under our hands at Stow, January 25, 1947.

H. S. EMERSON,  
M. M. EASTMAN,  
W. A. SAMPSON,  
Selectmen of Stow.

## Selectmen's Report

### VALUATION

Real Estate, resident .....	\$ 37,060.00	
Real Estate, non-resident .....	77,428.00	
Total real estate .....		\$114,488.00
Personal Estate, resident .....	\$ 12,035.00	
Personal Estate, non-resident .....	275.00	
*Total personal estate .....		\$ 12,310.00
Total valuation .....		\$126,789.00

### TAXABLE LIVESTOCK

	No.	Av. Value	Total Value
Horses .....	18	104..	\$1,875.00
Steers and Oxen .....	7	38..	265.00
Cows .....	93	81..	7,570.00
Heifers over 2 years .....	16	41..	655.00
Heifers, 18 mos. to 2 yrs. ....	4	22..	90.00
Goats .....	3	10	30.00
Domestic Fowl .....	700	1	700.00
			\$ 11,185.00

### OTHER PERSONAL PROPERTY

Stock in trade .....	\$ 700.00	
Gasoline pumps .....	275.00	
Tractors .....	150.00	
Total amount .....		1,125.00
*Total amount of personal property .....		\$ 123.10.00

### EXEMPT LIVESTOCK

	No.	Av. Value	Total Value
Cattle 18 mos. & under ..	11	25..	\$ 272.00
Swine .....	9	10..	95.00
Domestic Fowl .....	320	1..	320.00
Total Value .....			\$ 687.00



**ASSESSMENTS**

Common Schools .....	\$ 600.00	
Roads and Bridges .....	500.00	
Town Officers Bills .....	500.00	
School Books and Supplies .....	60.00	
State Aid Road .....	300.00	
State Aid Maintenance .....	300.00	
Snow Bills .....	600.00	
High School Tuition .....	625.00	
Third Class Road Maintenance .....	250.00	
Cut Bushes Third Class Road .....	30.00	
Electric Lights .....	60.00	
Public Health Nurse .....	10.00	
Care of Cemeteries .....	50.00	
		<hr/>
Amount raised by town .....		\$ 3,885.00
State Tax .....	\$ 879.25	
County Tax .....	275.17	
Overlay .....	155.50	
		<hr/>
Total Assessment .....		\$ 1,309.92
Supplementary Tax .....	\$ 31.00	\$ 5,194.92
Abatements .....	\$ 22.00	
Number Polls Taxed .....	41	
Number of Polls Not Taxed .....	5	
Rate of taxation .04, rate of collection .....	.0175	

**SUPPORT OF POOR**

Balance from last year .....	\$ 200.00
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**STATE TAX**

Raised by town .....	\$ 879.25
Paid State Treasurer .....	879.25

**COUNTY TAX**

Raised by town .....	\$ 275.17
Paid County Treasurer .....	275.17

**ELECTRIC LIGHTS**

Raised by town.....	\$ 60.00	
Balance unexpended 1945.....	119.80	
	<hr/>	
Total available.....		\$ 179.80

Paid Central Maine Power Co. ....	60.36
Balance unexpended. ....	\$ 119.44

**HIGHWAY PATROL**

Raised by town. ....	\$ 300.00
Paid State Treasurer. ....	308.00
Overdrawn. ....	\$ 8.00

**WITHHOLDING TAX**

Withheld from pay rolls. ....	\$ 73.20
Jan. 26, paid Collector of Internal Revenue. ....	\$ 4.00
April 27, paid Collector of Internal Revenue. ....	18.50
July 20, paid Collector of Internal Revenue. ....	19.60
Dec. 31, paid Collector of Internal Revenue. ....	35.10
	\$ 77.20

**TOWN OFFICERS BILLS**

State Treasurer, 1944 audit. ....	\$ 41.08
Charles A. Snow, Superintendent of Schools. ....	183.72
William M. Sanborn, Ballot clerk. ....	6.00
D. C. Towle, sealer of weights and measures. ....	5.00
Walter Sampson, selectman. ....	50.00
M. M. Eastman, selectman. ....	50.00
Ruth Bryant, treasurer. ....	50.00
Irving Bryant, constable. ....	5.00
H. S. Emerson, selectman. ....	100.00
H. S. Emerson, clerk. ....	10.00
H. S. Emerson, collector of excise tax. ....	8.85
H. S. Emerson, postage and recording. ....	5.00
Ruth Bryant, postage. ....	5.85
Irving Bryant, collecting taxes. ....	91.46
	\$ 611.96
Raised by town. ....	500.00
Overdrawn. ....	\$ 111.96

**PUBLIC HEALTH NURSING**

Raised by town. ....	10.00
Paid State Treasurer. ....	10.00

**MISCELLANEOUS**

Marks Printing House, books and stationery .....	\$ 2.00	
Advertiser Democrat, printing town reports .....	66.26	
Marks Printing House, books .....	9.60	
Casco Bank & Trust Co., check book .....	1.75	
Maurice Eastman, flags for Memorial .....	4.04	
Asa O. Pike, 2nd & Son, bonds .....	20.50	
Tarbox & Whittier, vaccine .....	1.88	
Lester Walker, express on ballots .....	1.80	
State Treasurer, 1945 audit .....	62.55	
Asa O. Pike, 2nd & Son, insurance Town house school .....	22.25	
Asa O. Pike, 2nd & Son, insurance, tractor .....	5.63	
Branham Printing Co., Auto reference book .....	1.00	
Irving Bryant, discount on taxes .....	55.45	
Irving Bryant, rebate W. Pinkham 1945 poll tax .....	3.00	
<b>Total .....</b>		<b>\$ 257.71</b>

**CARE OF CEMETERY**

Raised by town .....	\$ 50.00
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**LIABILITIES**

Maurice Eastman, labor .....	\$ 16.00	
Erville Fernald, labor .....	5.00	
Walter Sampson, labor .....	8.00	
<b>Total .....</b>		<b>29.00</b>
<b>Unexpended .....</b>		<b>\$ 21.00</b>

**RECEIPTS**

Irving Bryant, 1945 taxes .....	\$ 80.18
H. S. Emerson, excise tax .....	197.52
Withholding tax .....	73.20
Retired Teachers Association .....	27.00
Asa O. Pike, 2nd & Son, rebate on tractor bus .....	3.00
State Treasurer, Third Class Road .....	179.95
State Treasurer, Special Resolve .....	232.00
State Treasurer, Bear Bounty .....	60.00
State Treasurer, National Forest Fund .....	179.21
Town of Chatham, Plowing Snow .....	15.00
Clifford Emerson, Plowing Snow .....	2.50
State Treasurer, Snow Removal .....	606.36

State Treasurer, Bank Stock Tax.....	6.63	
State Treasurer, School Fund.....	895.33	
Irving Bryant, 1946 Taxes.....	5,058.92	
Balance in treasury, January 1, 1946.....	2,538.13	
		<hr/>
		\$ 10,154.93

**EXPENDITURES**

Teachers.....	\$ 1,212.00	
Conveyance.....	585.00	
Text Books.....	140.80	
Fuel.....	80.00	
Janitor.....	72.00	
Repair of school house.....	63.92	
High School Tuition.....	677.50	
Common School Tuition.....	96.00	
		<hr/>
Total for Schools.....		\$ 2,927.22
Town roads.....	\$ 858.72	
Highway patrol.....	308.00	
Third class maintenance.....	142.15	
Tarring third class road.....	242.44	
Unimproved road.....	259.45	
Snow removal.....	1,234.35	
Total for roads.....		\$ 3,045.11
Town officers bills.....	611.96	
Electric lights.....	60.36	
State tax.....	879.25	
County tax.....	275.17	
Withholding tax.....	77.20	
Retired teachers pension.....	22.50	
Care of cemeteries.....	29.00	
Health nurse.....	10.00	
Miscellaneous.....	57.71	
		<hr/>
Total warrants.....		\$ 8,195.48
Balance in Treasury, Dec. 31, 1946.....		\$ 1,959.45

**FINANCIAL STANDING OF TOWN**

Balance in Treasury, Dec. 31, 1946.....	\$ 1,959.45	
Due from 1944 taxes.....	18.00	
Due from 1946 taxes.....	148.00	
Due from State, snow removal.....	196.97	
Due from State, third class road.....	179.54	
Due from State, Unimproved road.....	251.21	
Total resources.....		\$ 2,753.17

**NO LIABILITIES**

Balance in favor of town.....	\$ 2,753.17
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H. S. EMERSON,  
M. M. EASTMAN,  
W. A. SAMPSON,

*Selectmen of Stow.*

## Tax Collector's Report

Original commitment .....	\$ 5,194.92	
Supplementary taxes .....	31.00	
		\$ 5,225.92
Cash paid to town treasurer .....	\$ 5,003.47	
Discount on taxes .....	55.45	
Abatements:		
Clyde Garland .....	16.00	
Eugene Smith, paid in Lovell .....	3.00	
Delinquent taxes, resident:		
Hurd, Albert, real estate .....	46.00	
personal estate .....	28.00	
poll tax .....	3.00	
Smith, Arthur, poll tax .....	3.00	
Smith, Silas, real estate .....	1.00	
poll tax .....	3.00	
Non-resident:		
Heald, Herman, real estate .....	28.00	
Seavey, Waldo, real estate .....	36.00	
		\$ 5,225.92

IRVING BRYANT, Collector

## Treasurer's Report

January, 1946, balance in treasury .....	\$ 2,538.13	
Mildred C. Andrews, withholding tax .....	71.40	
Asa O. Pike, 2nd & Son, abatement on tractor insurance dues .....	3.00	
Slias Smith, 1945 poll tax .....	3.00	
State, State Aid apportionment .....	179.95	
Irving Thurston, 1945 tax .....	69.30	
State, State apportionment, 1945 .....	232.00	
State, bear bounty .....	60.00	
Herbert Emerson, auto tax .....	197.52	
State, White Mountain National Forest Fund .....	179.21	
Town of Chatham, plowing .....	15.00	
Clifford Emerson, 1-2 hour plowing .....	2.50	
Chester Emerson, 1945 tax .....	7.88	
Augustus Wiley, withholding tax .....	1.80	
State, snow removal .....	606.36	
State, bank stock tax .....	6.63	
Mildred C. Andrews, Teacher's Retirement Association .....	27.00	
State, school fund .....	895.33	
Irving Bryant, 1946 taxes .....	5,003.47	
Irving Bryant, discount on taxes .....	55.45	
		\$ 10,154.93
Warrants paid, Nos. 1 to 41 inclusive .....	\$ 8,195.48	
Balance in Treasury .....	1,959.45	
		\$ 10,154.93

Respectfully submitted,

RUTH G. BRYANT, Treasurer.

## **Public Accountant and Auditor**

**Portland 3, Maine**

**January 20, 1947**

Board of Selectmen  
Town of Stow  
Stow, Maine

Gentlemen:

In accordance with your request we have audited the records of the Town of Stow for the municipal year ended December 31, 1946.

This examination was made in accordance with generally accepted auditing standards and the results are disclosed in the Exhibits and Schedules embodied in this report, all of which justify the following certificate.

### **Certificate of Audit**

I hereby certify that all money shown to have been received and disbursed is fully accounted for. In my opinion this report states the true financial condition of the Town of Stow, at December 31, 1946, and the correct result of administering its financial affairs.

Respectfully submitted,

**'GRAFFAM'S ACCOUNTING SERVICE**

**L. Everett Outhouse**



**EXHIBIT A**  
**ASSESSMENT OF TAXES**  
**Year ended December 31, 1946**  
**Valuation**

<b>Real property:</b>		
Resident .....	\$37,060.00	
Non-resident .....	77,428.00	
		<u>\$114,488.00</u>
<b>Personal property:</b>		
Resident .....	12,035.00	
Non-resident .....	275.00	
		<u>\$12,310.00</u>
Total valuation .....		\$126,798.00
Rate \$40.00.		
<b>Assessments</b>		
Assessments on property .....	\$5,071.92	
Polls 41 at \$3.00 .....	123.00	
		<u>\$5,194.92</u>
Total assessments .....		\$5,194.92
<b>Appropriations</b>		
Municipal functions .....	\$3,883.00	
State Tax .....	879.25	
County Tax .....	275.17	
Overlay .....	155.50	
		<u>\$5,194.92</u>
Total appropriations .....		\$5,194.92
<b>Taxes of 1946</b>		
Original commitment .....	\$5,194.92	
Supplementary commitment .....	31.00	
		<u>\$5,225.92</u>
Total to be accounted for .....		\$5,225.92
<b>Credits</b>		
Cash paid to treasurer .....	\$5,003.47	
Abatements .....	19.00	
Discounts .....	55.45	
		<u>\$5,077.92</u>
Total credits .....		\$5,077.92
Uncollected at December 31, 1946 .....		<u>\$148.00</u>

**EXHIBIT B.**  
**BALANCE SHEET**  
**Year Ended December 31, 1946**

<b>Assets</b>		
Cash—Exhibit D .....	\$1,959.45	
Accounts Receivable—Schedule 1 .....	622.36	
Taxes Uncollected—Schedule 2 .....	172.25	
Tax Acquired Property—Schedule 3 .....	4.48	
<b>Total Assets</b> .....	<b>2,758.54</b>	
Trust Funds - Invested—Schedule 4 .....	457.28	
<b>Total Combined Accounts</b> .....		<b>\$3,215.82</b>
<b>Liabilities</b>		
Teachers Retirement Fund—Schedule 5 .....	\$27.00	
Central Maine Power Co., Light Contract .....	414.80	
Unexpended Appropriation Balance Forward— Exhibit E .....	854.91	
Surplus—Exhibit C .....	1,461.83	
<b>Total Liabilities</b> .....	<b>\$2,758.54</b>	
Trust Funds Principal—Schedule 4 .....	457.28	
<b>Total Combined Accounts</b> .....		<b>\$3,215.82</b>

**EXHIBIT C**  
**BALANCE SHEETS COMPARED**  
**Years Ended December 31**

	<b>Assets</b>	<b>1945</b>	<b>1946</b>
Cash .....		\$2,538.13	\$1,959.45
Accounts Receivable .....		none	622.36
Taxes Uncollected .....		104.43	172.25
Tax Acquired Property .....		4.48	4.48
<b>Total Assets</b> .....		<b>2,647.04</b>	<b>2,758.54</b>
Trust Funds—Invested .....		457.28	457.28
<b>Total Combined Accounts</b> .....		<b>\$3,104.32</b>	<b>\$3,215.82</b>

<b>Liabilities</b>	<b>1945</b>	<b>1946</b>
Teacher's Retirement Fund .....	\$22.50	\$27.00
Withholding Taxes .....	4.00	none
Central Me. Pr. Co., Light Contract .....	414.80	414.80
Unexpended Appropri., Balance Forward .....	911.46	854.91
Unappropriated Surplus .....	1,294.28	1,461.83
<b>Total Liabilities .....</b>	<b>2,647.04</b>	<b>2,758.54</b>
Trust Funds—Principal .....	457.28	457.28
<b>Total Combined Accounts .....</b>	<b>3,104.32</b>	<b>3,215.82</b>

**STATEMENT OF SURPLUS**  
**Year ended December 31, 1946**

Balance, December 31, 1945 .....		\$1,294.28
<b>Credits:</b>		
Excise Taxes .....	197.52	
Supplemental Taxes .....	31.00	
<b>Total Credits .....</b>		<b>\$1,522.80</b>
<b>Debits:</b>		
Appropriations Overdrawn .....	\$41.97	
Taxes Abated .....	19.00	
		<b>60.97</b>
<b>Balance at December 31, 1946 .....</b>		<b>\$1,461.83</b>

**EXHIBIT D**  
**STATEMENT OF CASH**  
**Year Ended December 31, 1946**

	<b>Received</b>	
<b>Taxes:</b>		
Current year 1946 .....	\$5,058.92	
Prior years .....	80.18	
Excise taxes .....	197.52	
		<b>\$5,336.62</b>

<b>State Grants:</b>	
State Aid 3rd class .....	\$179.95
State Special Resolve .....	232.00
State Bear Bounty .....	60.00
White Mountain National Forest .....	179.21
Snow Removal .....	606.36
Bank stock tax .....	6.63
Common schools .....	895.33
	<hr/>
	\$2,159.48
<b>Other Receipts:</b>	
Town of Chatham, Plowing Snow .....	\$2.50
Clifford Emerson, Plowing Snow .....	15.00
Rebate on Insurance (A. O. Pike) .....	3.00
Federal taxes withheld .....	73.20
Teachers Retirement Fund .....	27.00
	<hr/>
	120.70
<b>Total Receipts</b> .....	\$7,616.80
Cash balance at December 31, 1945 .....	2,538.13
	<hr/>
<b>Total cash to be accounted for</b> .....	\$10,154.93

**Disbursed**

<b>Accounts Payable:</b>	
Teachers Retirement of 1945 .....	\$22.50
Withholding tax of 1945 .....	4.00
Withholding tax of 1946 .....	73.20
From Appropriation Accounts .....	8,095.78
	<hr/>
	8,195.48
<b>Cash Balance December 31, 1946</b> .....	\$1,959.45

**SCHEDULE 1**  
**ACCOUNTS RECEIVABLE**  
**At December 31, 1946**

<b>Due from the State of Maine:</b>	
Third Class Road Construction .....	\$179.54
Town Road Fund of 1945 .....	121.00
Town Road Fund of 1946 .....	124.85
Snow removal to December 31, 1946 .....	196.97
	<hr/>
<b>Total Accounts Receivable</b> .....	\$622.36

**SCHEDULE 2**  
**SUMMARY OF UNCOLLECTED TAXES**  
**At December 31, 1946**

<b>Taxes of year</b>	<b>Balance 12-31-45</b>	<b>New and Supple.</b>	<b>Total to collect</b>	<b>Paid to collector</b>	<b>Abated</b>	<b>Balance 12-31-46</b>
1942 .....	\$3.00		\$3.00			\$3.00
1943 .....	.25		.25			.25
1944 .....	18.00		18.00			18.00
1945 .....	83.18		83.18	80.18		3.00
1946 .....		5,194.92				
		31.00	5,225.92	5,058.92	19.00	148.00
<b>Total .....</b>	<b>\$104.43</b>	<b>\$5,225.92</b>	<b>\$5,330.35</b>	<b>\$5,139.10</b>	<b>\$19.00</b>	<b>\$172.25</b>

**Detail of Uncollected Taxes**

<b>Name</b>	<b>Year</b>	<b>Amount</b>
Drew, Alger .....	1942	\$3.00
Gautier, H. A. ....	1943	.25
Heald, Herman .....	1944	18.00
Smith, Arthur .....	1945	3.00
Heald, Herman .....	1946	28.00
Hurd, Albert .....	1946	77.00
Seavey, Waldo .....	1946	36.00
Smith, Arthur .....	1946	3.00
Smith, Silas .....	1946	4.00
<b>Total Uncollected .....</b>		<b>\$172.25</b>

**SCHEDULE 3**  
**TAX ACQUIRED PROPERTY**  
**At December 31, 1946**

Charles, Roland & Simon-Heirs .....	\$4.48
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**SCHEDULE 4**  
**TRUST FUNDS**  
**At December 31, 1946**

Cemetery Perpetual Care Fund:

	<b>Original Balance</b>	<b>Balance 12-31-46</b>
Sarah Abbott .....	\$200.00	\$202.50
Gilbert P. Abbott .....	96.04	97.37

O. W. Chores .....	25.96	25.96
Olive Eaton .....	100.00	101.25
Willington McAllister .....	8.57	8.57
John Mc Keen .....	21.63	21.63
	<hr/>	<hr/>
	\$452.20	\$457.28

These funds are deposited in the Casco Bank and Trust Co. and are properly designated. There were no changes in funds during the year.

**SCHEDULE 5**  
**TEACHER'S RETIREMENT FUND**  
**At December 31, 1946**

Withheld in:		
September .....	\$7.20	
October .....	7.20	
November .....	7.20	
December .....	5.40	
	<hr/>	
Total Withheld .....		\$27.00

**EXHIBIT E**  
**STATEMENT OF APPROPRIATIONS**  
**Year Ended December 31, 1946**

	Balance 12-31-45	Appropri- ations	Cash Receipts	Adjusting Credits	Total Available	Cash Disbursement	Adjusting Debits	Appropriations Overdrawn	Balances Unexpended	Balance to 1947
<b>General Government:</b>										
Town officers.....		\$500.00			\$500.00	\$611.96		\$111.96		
Miscellaneous.....			69.63		69.63	257.71		188.08		
<b>Protection:</b>										
Electric lights.....		60.00			60.00	60.36		.36		
<b>Health:</b>										
Public Health Nurse	5.00	10.00			15.00	10.00				5.00
<b>Highways and Bridges:</b>										
Roads and bridges ..		500.00	89.21	374.85	964.06	1,360.61		396.55		
State aid road .....		300.00			300.00				300.00	
State aid maint. ....		300.00			300.00				300.00	
Snow removal .....		600.00	623.86	196.97	1,420.83	1,234.35			186.48	
Third class rd. maint.	*141.34	280.00	179.95	179.54	498.15	142.15				356.00
Cutting bushes .....	129.00				129.00		129.00			
Special Resolve Road	*232.00		232.00							
Highway Patrol.....						308.00		308.00		
<b>Charities:</b>										
Poor relief .....	200.00				200.00					200.00





## Snow Removal

Wallace Guptill, 20 hours plowing,	
13 hours sanding with truck . . . . .	\$ 67.33
Hilton McAllister, 20 hours plowing,	
13 hours sanding . . . . .	21.78
Wallace Guptill, 12 hours plowing,	
8 hours sanding, truck . . . . .	40.67
Hilton McAllister, 12 hours plowing,	
8 hours sanding . . . . .	13.20
Hilton McAllister, 13 hours plowing,	
3 hours sanding . . . . .	10.56
Wallace Guptill, 13 hours plowing, .	
3 hours sanding, truck . . . . .	36.08
Wallace Guptill, 46 hours plowing with truck . . . . .	112.70
Hilton McAllister, 46 hours plowing . . . . .	30.36
Wesley Buzzell, work on plow . . . . .	5.45
Ernest Watson, labor on tractor and axle . . . . .	29.38
Wallace Guptill, 30 hours plowing with truck . . . . .	73.50
Hilton McAllister, 30 hours plowing . . . . .	19.80
Hilton McAllister, 1 1-2 day on tractor . . . . .	15.92
Everett Day, 1 day shoveling . . . . .	5.28
Wallace Guptill, 2 1-2 days on tractor plow . . . . .	13.20
Hilton McAllister, 3 days driving tractor . . . . .	24.00
Hilton McAllister, 6 hours sanding . . . . .	3.96
Wallace Guptill, 11 hours plowing, 6 hours sanding . . . . .	35.41
Armand Pepin, gas for tractor . . . . .	23.63
Wallace Guptill, 26 hours plowing,	
16 hours sanding with truck . . . . .	86.26
Hilton McAllister, 23 hours plowing,	
16 hours sanding . . . . .	25.74
Hilton McAllister, 17 hours plowing . . . . .	11.22
Wallace Guptill, 28 hours plowing, truck . . . . .	68.60
Hilton McAllister, 13 hours plowing,	
1 day on tractor . . . . .	18.28
Everett Day, 11 hours plowing . . . . .	7.26
A. O. Pepien, gas for tractor . . . . .	11.15
Wesley Buzzell, supplies and labor . . . . .	21.68
Charles Forest, shoveling door yard . . . . .	5.00
Walter Pinkham, shoveling door yard . . . . .	5.00
New England Grain Co., 6000 lbs. salt . . . . .	66.00
Wallace Guptill 24 hrs., stack piling sand with truck . . . . .	36.00
Byron Emery, 24 hrs., stack piling sand with truck . . . . .	36.00

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Kenneth Emerson, 24 hrs., stack piling sand . . . . .	18.00	
Halbert Charles, 24 hrs., stack piling sand . . . . .	18.00	
Hugh Hastings, 90 yds., gravel . . . . .	13.50	
W. B. Richardson, repairs for snow plow . . . . .	37.00	
Carroll Haley, work and material for snow plow . . . .	28.29	
Maurice Eastman, 8 hrs., sanding . . . . .	6.00	
Wallace Guptill, 12 hrs., plowing,		
8 hrs., sanding with truck . . . . .	44.40	
Ralph Guptill, 12 hrs. plowing . . . . .	9.00	
Wallace Guptill, 20 hrs., plowing		
6 hrs., sanding with truck . . . . .	63.00	
John Buxton, 5 hrs. sanding . . . . .	3.75	
Ralph Guptill, 6 hrs., sanding, 14 hrs., plowing . . . .	15.00	
Total . . . . .		\$1,234.35

WALLACE GUPTILL

## Town Roads

Everett Day, 16 hrs., self .....	10.56
Hilton McAllister, 16 hrs., truck and self .....	29.92
Augustus Wiley, 24 hrs., self .....	15.84
Hilton McAllister, 24 hrs., self and truck .....	45.84
Everett Day, 8 hrs., self .....	5.28
Hilton McAllister, 16 hrs., self and truck .....	30.56
Augustus Wiley, 16 hrs., self .....	10.56
Sidney McAllister, 20 hrs., self .....	13.20
Everett Day, 12 hrs., self .....	7.92
Hilton McAllister, 36 hrs., self and truck .....	68.76
Augustus Wiley, 24 hrs., self .....	15.84
Sidney McAllister, 24 hrs., self .....	15.84
Hilton McAllister, 24 hrs., self and truck .....	45.84
Hilton McAllister, 8 hrs., self and truck, 8 hrs., self ..	23.16
Sidney McAllister, 16 hrs., self .....	10.56
Augustus Wiley, 16 hrs., self .....	10.56
Richard Eastman, 24 hrs., self and tractor .....	48.00
Hilton McAllister, 16 hrs., self and truck, 16 hrs., self	46.32
Augustus Wiley, 32 hrs., self .....	21.12
Everett Day, 8 hrs., self .....	5.28
Sidney McAllister, 12 hrs., self .....	7.92
Augustus Wiley, 8 hrs., self .....	5.28
Hilton McAllister, 8 hrs., self and truck .....	15.28
Irving Smith, 8 hrs., self .....	6.00
Hilton McAllister, 8 hrs., self and truck, 8 hrs., self ..	22.16
Wallace Guptill, 4 hrs., self and truck .....	5.88
Erville Fernald, 1 day with truck .....	15.28
Maurice Eastman, 16 hrs., labor, 16 yds., gravel .....	12.16
Erville Fernald, 8 hrs., tractor, 8 hrs., truck .....	32.00
Hilton McAllister, 2½ days labor .....	17.20
Hilton McAllister, 1 day labor .....	6.88
Erville Fernald, 1 day with truck .....	15.28
Maurice Eastman, 14 hrs., labor, 18 yds., gravel .....	11.04
Erville Fernald, 14 hrs., with truck .....	28.00
Saunders Bros., hauling lumber for bridge .....	7.50
Everett Day, ½ day labor .....	2.64
Edgar Grover, cutting bushes .....	47.00
Saunders Bros., labor and material for bridge .....	102.26
Hugh Hastings, gravel on Dresser road .....	18.00

Total .....

\$858.72

Raised by Town .....	\$500.00	
Federal Reserve Money .....	89.21	
Balance of Bush money from 1945 .....	129.00	
Total .....		\$718.21
Overdrawn .....		\$140.51

### THIRD CLASS MAINTENANCE

Raised by town .....	\$250.00	
Due from State .....	179.54	
Balance unexpended 1945 .....	30.28	
Total available .....		\$459.82

#### Liabilities

Hilton McAllister, 8 hrs., truck .....	\$14.96	
Hilton McAllister, 8 hrs. truck .....	15.28	
Everett Day, 4 hrs., labor .....	2.64	
Hilton McAllister, 8 hrs., truck .....	15.28	
Sidney McAllister, 8 hrs., labor .....	5.28	
Augustus Wiley, 8 hrs., labor .....	5.28	
Hilton McAllister, 8 hrs., truck .....	15.28	
Hilton McAllister, 16 hrs., truck .....	30.56	
Augustus Wiley, 8 hrs. labor .....	5.28	
Hilton McAllister, 8 hrs., truck .....	15.28	
Augustus Wiley, 8 hrs., labor .....	5.28	
Maurice Eastman, 5 hrs., labor .....	3.75	
H. S. Emerson, 4 hrs., tractor .....	8.00	
Total .....		\$142.15

### TAR ON THIRD CLASS ROAD

Everett Day, 8 hrs., labor .....	\$5.28
Hilton McAllister, 16 hrs., truck .....	30.56
Horace Adams, 6 hrs., labor .....	3.96
Orman McAllister, 6 hrs., labor .....	3.96
Albert Nelson, 6 hrs., labor .....	3.96
Barton Files, 6 hrs., labor .....	3.96
Herbert Dadman, 6 hrs., labor .....	3.96

Rodney Adams, 6 hrs., labor .....	3.96	
Edgar Grover, 6 hrs., labor .....	3.96	
Barrett Division, tar .....	178.88	
		<hr/>
Total .....		\$242.44
		<hr/>
Total expended Third Class Road .....		384.59
		<hr/>
Balance unexpended .....		\$75.23

## UNIMPROVED ROAD

Merton Charles, 14 hrs., truck .....	\$28.00	
Merton Charles, 16 hrs., truck .....	32.00	
Verne Dresser, 8 hrs., truck .....	16.00	
Erville Fernald, 22 hrs., truck .....	44.00	
Erville Fernald, 14 hrs., tractor and shovel .....	56.00	
Maurice Eastman, 8 hrs., labor .....	6.00	
State of N. H., road machine and man .....	45.45	
Erville Fernald, 6 hrs., truck .....	12.00	
Maurice Eastman, 6 hrs., labor .....	4.50	
John Buxton, 6 hrs., labor .....	4.50	
Erville Fernald, 4 hrs., truck .....	8.00	
Maurice Eastman, 4 hrs., labor .....	3.00	
		<hr/>
Total labor .....		\$259.45
Due from State .....		\$251.21
		<hr/>
Overdrawn .....		\$8.24

H. S. EMERSON,  
M. M. EASTMAN,  
W. A. SAMPSON,

Selectmen of Stow.

## School Department

### FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDING DECEMBER 31, 1946

#### COMMON SCHOOL ACCOUNT

Resources	
Balance, December 31, 1945.....	\$612.13
Appropriation.....	600.00
State of Maine, School Fund.....	835.33
	\$2,047.46
Disbursements	
Teacher.....	\$1,212.00
Fuel.....	80.00
Janitor.....	72.00
Conveyance.....	585.00
Tuition.....	96.00
	\$2,045.00
Balance.....	2.46
	\$2,047.46

#### The above account itemized:

Teacher, Mildred C. Andrews:	
21 weeks at.....	\$32.00
15 weeks at.....	\$36.00
	\$1,212.00
Fuel, Erville Fernald:	
5 cords, delivered, fitted, stored.....	\$80.00
Janitor, Mildred C. Andrews:	
36 weeks at \$2.00.....	\$72.00
Conveyance, Erville Fernald:	
21 weeks at 15.00.....	\$315.00
Mrs. Erville Fernald:	
15 weeks at \$18.00.....	\$270.00
Tuition:	
Town of Fryeburg.....	\$96.00

**HIGH SCHOOL ACCOUNT**

<b>Resources</b>		
Balance, December 31, 1945.....	\$325.01	
Appropriation.....	625.00	
		<hr/>
		\$950.01
<b>Disbursements</b>		
Fryeburg Academy.....	\$677.50	
Balance.....	272.51	
		<hr/>
		\$950.01

**TEXT BOOK ACCOUNT**

<b>Resources</b>		
Balance, December 31, 1945.....	\$8.95	
Appropriation.....	60.00	
State of Maine, School Fund.....	60.00	
		<hr/>
		\$128.95
<b>Disbursements</b>		
Expended.....	\$140.80	
Overdrawn.....	11.85	
		<hr/>
		\$128.95

**The above account itemized:**

The Macmillan Company, workbooks.....	\$1.54
Hutchins Bros., stationery.....	2.35
American Book Co., text books.....	3.58
C. M. Rice Paper Co., supplies.....	2.96
A. T. Cressey, supplies.....	.70
J. L. Hammett Co., supplies.....	10.37
Scott Foresman & Co., work books.....	1.72
The Macmillan Co., work books.....	1.15
Hamilton Publishing Co., supplies.....	3.18
Scott Foresman & Co., work books.....	6.40
Follett Publishing Co., work books.....	3.33
Webster Publishing Co., work books.....	3.04
Scott Foresman & Co., text books.....	1.20
Howard & Brown, diplomas.....	1.40

The Arlo Publishing Co., text books.....	12.53	
Ginn & Company, work books.....	3.34	
Chas. A. Snow, expense account.....	12.93	
American Book Co., work books.....	1.97	
Allyn & Bacon, work books.....	3.21	
Edw. E. Babb & Co., supplies.....	\$27.91	
Hutchins Bros., supplies.....	2.82	
F. A. Owen Publishing Co., supplies.....	1.00	
Mildred C. Andrews, cash, paid supplies.....	5.00	
Edw. E. Babb & Co., supplies.....	5.57	
C. M. Rice Paper Co., supplies.....	2.97	
J. L. Hammett Co., supplies.....	5.24	
Scott Foresman & Co., work books.....	.46	
Scott Foresman & Co., pre primmers.....	3.93	
Scott Foresman & Co., work books.....	.55	
Scott Foresman & Co., work books.....	.55	
The Macmillan Co., work books.....	4.14	
The Macmillan Co., work books.....	3.76	
		\$140.80

### REPAIRS ACCOUNT

#### Resources

Balance, December 31, 1945.....	\$4.70	
Federal Reserve.....	90.00	
		\$94.70

#### Disbursements

Expended.....	\$63.92	
Balance.....	30.78	
		\$94.70

#### The above account itemized:

Edward & Walker, repair material.....	\$ .60	
Burgess Forbes & Co., repair material.....	.45	
Kathleen B. Halkett, stove and fittings.....	44.15	
Chesley L. Cotton, brooms.....	2.30	
Erville Fernald, grading yard.....	8.00	
Town of Fryeburg, supplies.....	2.16	
Mildred C. Andrews, lunch supplies.....	6.26	
		\$63.92



## SUMMARY OF SCHOOL ACCOUNTS

Account	Resources	Expend.	Balance	Overdrawn
Common School . . . . .	\$2,047.46	\$2,045.00	\$2.46	
High School . . . . .	950.01	677.50	272.51	
Text Book . . . . .	128.95	140.80		\$11.85
Repairs . . . . .	94.70	63.92	30.78	
	<u>\$3,221.12</u>	<u>\$2,927.22</u>	<u>\$305.75</u>	<u>\$11.85</u>
Net balance of school department \$293.90.				

## RECOMMENDATIONS

As appropriations for school purposes for the ensuing year we respectfully recommend the following:

Common School Account . . . . .	\$1,315.00	
High School Account . . . . .	665.00	
Text Book Account . . . . .	100.00	
	<u>          </u>	\$2,181.00

Respectfully submitted,

MAURICE M. EASTMAN,  
IRVING BRYANT  
ERVILLE FERNALD,  
School Committee

Chas. A. Snow, Secretary.

## Report of the Superintendent of Schools

To the School Committee and Citizens of the Town of Stow:

Following is my twenty-fourth annual report.

### School Calendar:—

Fall Term began Sept. 9, 1946, Closed Dec. 20, 1946	15 wks.
First Period Winter Term began Dec. 30, 1946, Closes Feb. 21, 1947	8 wks.
Second Period Winter Term begins March 3, 1947, Closes April 25, 1947	8 wks.
Spring Term begins May 5, 1947, Closes June 6, 1947	5 wks.
	36 wks.

### Enrollment by Grades as of October 1, 1946:

S. P.	I	II	III	IV	V	VI	VII	VIII	Total
7	3	2	2	5	2	1	2	0	24

Boys enrolled 12; Girls enrolled 12.

The taking of the School Census has been abolished by law and therefore we have no report on that item.

This year we have two pupils at the Fryeburg Harbor School and one at the North Fryeburg School at a charge of \$1.00 each per week for tuition. There are seven students at Fryeburg Academy. None of these will graduate in 1947. The town is at present, or as of October 1, 1946, educating in whole or in part 31 pupils.

Mrs. Mildred C. Andrews, after a brief absence last year is again employed as the teacher.

Last spring a new and larger stove was installed in the schoolroom. We hope that before too long we may be able to redecorate the interior of the building. The noon lunch is being continued most successfully. This feature of our school activities ought never to be omitted.

A sharp increase in prices since our last report has caused an overdraft in the Text Book Account of \$11.85. The unusually high charge in the Superintendent's expense account item is caused by the fact that the Superintendent advanced the cash for the payment of the town's share in the purchase of a new typewriter for the Superintendent's office. This was authorized by the Joint Committee. The machine is the jointly owned property of the seven towns in the school union.

Respectfully submitted,  
CHAS. A. SNOW,  
Superintendent of Schools.

## Report of Health Service in Stow 1946

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Public health is basically the problem of every individual in the community. In an effort to help the people of this community know more about the nursing service the following report is submitted.

A tuberculin testing program was held, at which 64 adults and children were given the test, and as a result 4 were advised to secure x-rays. Two followed advice and were x-rayed at the Western Maine Sanatorium. Six visits were made to homes in the interest of preventing tuberculosis.

Home visits were made to 19 infants and preschool children urging mothers to keep children under medical supervision and have children protected from diphtheria, whooping cough and smallpox.

It is a necessity to keep well children well. Through the interest and support of two women in Stow a Child Health Conference was held. Seven children were examined by the physician, five were vaccinated for small pox, seven protection from diphtheria and four received protection from whooping cough. A population which has been comparatively free from communicable disease may suffer severe outbreaks unless a high level of immunization is maintained at all times.

Visits were made to the homes of 14 school children for the purpose of accomplishment of corrective work.

I wish to thank teacher, health officer, the selectman and volunteer women for their interest and cooperation evidenced during the past year.

Respectfully submitted,

CLARICE B. PURCELL, R. N.

Public Health Nurse.

# Norway SAVINGS Bank

Oldest Bank in Oxford County

Organized in 1866

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JANUARY 18, 1947

<b>Deposits</b>	<b>\$3,567,545.04</b>
<b>Reserve</b>	<b>335,000.00</b>
<b>Undivided Profit</b>	<b>62,149.26</b>
<hr/>	
<b>Total</b>	<b>\$3,964,694.30</b>

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President, George L. Curtis

Vice President, Stuart W. Goodwin

Secretary-Treasurer, Clayton E. Heath

## TRUSTEES

G. L. Curtis, J. N. Favor, S. W. Goodwin,  
L. H. Cushman, R. L. Sturgis, L. F. Pike,  
D. J. Andrews

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## SAFE DEPOSIT BOXES

**In Electrically Protected Vault**

**HOLD YOUR WAR BONDS**